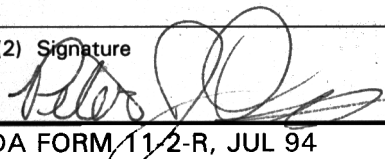
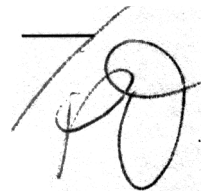


MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT		1. REGULATION NUMBER AR-215-1
For use of this form, see AR 11-2; the proponent agency is ASA(FM).		2. DATE OF REGULATION DECEMBER 1,
3. ASSESSABLE UNIT Bowling Center, Fort Monroe, VA		
4. FUNCTION Sales Accountability for Manual Bar Operations, Food Operations, Resale Operations, and Program Guidance & Control		
5. METHOD OF EVALUATION (Check one)		
<input checked="checked" type="checkbox"/> a. CHECKLIST A, B, D, & E	b. ALTERNATIVE METHOD (Indicate method)	
APPENDIX (Enter appropriate letter)		
6. EVALUATION CONDUCTED BY-		
a. NAME (Last, First, MI) Discenza, Peter J.		b. DATE OF EVALUATION 3/13/2006
7. REMARKS (Continue on reverse or use additional sheets of plain paper) These checklists cover: Food and Beverage Operations, Bowling Operations, and Pro Shop		
8. CERTIFICATION		
I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Management Control Process. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions (if any) are described below or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.		
a. ASSESSABLE UNIT MANAGER		
(1) Typed Name and Title Peter J. Discenza, Business Manager		b. DATE CERTIFIED 3/13/2006
(2) Signature 		

B - SALES ACCOUNTABILITY TESTS FOR MANUAL BAR OPERATIONS

- 1 YES NO
- Were sales accountability tests for bar operations scheduled in accordance with guidance in AR 215-1, App G, specifically:
- Were bartender surprise evaluations performed at least once a month?
- Were end-of-month sales accountability tests performed?
- Were end-of-month inventories of individual bar operations and liquor storerooms performed during the same time period to prevent the movement of inventory to cover existing shortages?
- Was each bar considered as a separate operation with its own sales accountability control and test?
2. YES
- Were inventories performed in accordance with guidance in AR 215-1, App G, specifically:
- Did the activity manager or designee conduct or supervise end-of-month and bartender surprise evaluation inventories?
- Were bar stocks counted before the start of the shift being evaluated and verified by a disinterested third party?
- Were wall-to-wall counts taken and did they include all bottled and can beer, wine, draft beer, liquor, and soft drinks?
- Was DA Form 4535-R, (Bar Inventory & Sales Accountability Sheet) used to record counts and compute expected sales?
- Did at least two people perform the counts (one to count and one to record)?
- Were all items counted or weighed correctly? (This applies to both the beginning and ending inventories.)
- Were all item counts recorded in ink?
- If corrections were made to recorded counts, were the incorrect figures lined out, the correct figures inserted, and the corrections initialed by at least two of the inventory team members?

YES



- | | | |
|--|-----|----|
| | YES | NO |
|--|-----|----|
3. Were eYespected sales calculated on DA Form 4535-R?
- Were both beginning and ending inventory quantities accurately listed?
- Were all receipts and issues (including transfers out) annotated on DA Forms 4535-R and the supporting documents attached?
- Were the quantities of beverages used (as determined by the inventories) correctly converted to ounces (or individual units)?
- Were accurate retail prices entered on DA Forms 4535-R?
- If computations were performed manually, were the retail cost computations for each line item verified? Or, when numerous computations were involved, were cost comparisons sampled to test computation accuracy?
- Were bartenders signing DA Forms 4535-R, thereby accepting responsibility for the inventory results for the period that sales accountability was being determined?
4. Were actual sales accurately reported on DA Forms 4535-R as follows:
- Were cash register keys used to identify sales by category?
- Were opening and closing cash register readings validated, and were daily activity reports (DARs) analyzed by the manager every day?
- Were bartenders occasionally monitored to ensure that all sales were recorded and the receipts were placed in the cash register at the time of the sale?
- Did actual sale amounts reported on DA Forms 4535-R accurately reflect documented sales receipts?
5. Were eYespected sales compared to actual sales and were significant variances investigated and documented?
6. Were sales accountability tests signed by the person verifying the results of the bar inventory?

YES



D - SALES ACCOUNTABILITY FOR FOOD OPERATIONS

- | | | YES | NO |
|----|---|-----|----|
| 1. | Were sales accountability tests and internal control procedures for food sale operations scheduled IAW DOD 7000.14-R, Volume 13? | | |
| 2. | Were the following sales accountability tests performed daily for each food activity? | | |
| | Did cashiers use DA Form 5053 (Scatter sheets) to record the number of menu items sold daily? | | |
| | Did the food manager analyze the data on scatter sheets to ensure that proper sales and costs data were included on the form and that computations were accurate? | | |
| | Were cashiers monitored (by activity managers) to ensure that sales receipts were promptly recorded and that scatter-sheet data was accurately maintained? | YES | |
| | Were total sales columns on scatter sheets compared to cash register receipts? | | |
| | Were variances investigated and adequately explained? | | |
| 3. | Were the sales accountability test procedures in AR 215-1, App G for testing sensitive items adequately followed? | | |
| | Were required inventories performed and accurate records maintained showing receipts and issues of food and beverage items at the warehouse? (Applies only if the activity maintains a central warehouse for its products.) | | |
| | Were required inventories performed and accurate records maintained showing receipts and issues of food and beverage items at the activity storage area? | | |
| | Were sensitive and high-dollar food and beverage items properly designated as sensitive items? | | |
| | Did the number of sensitive items designated exceed 5 but no more than 15 items? | | |
| | Did the chef properly record and accurately report bulk meat-cutting results on DA Form 5065 (Daily Sensitive Food Item Inventory and Conversion Chart)? | N/A | |



Did the activity manager monitor the bulk meat cutting records to ensure accurate reporting of results?	NO
Were inventories of sensitive items performed daily?	
Did at least two people perform the inventory (one to count and one to record)?	YES
Were the inventory results accurately recorded (in ink) on DA Form 5065?	N/A
If corrections were made, were the incorrect figures lined out, the correct figures inserted, and the corrections initialed by at least two of the inventory team members?	
Did the activity manager compare the results of the sensitive item counts (as recorded on DA Form 5065) to the food sales data (as recorded on DA Form 5053 prepared by the cashier) to ensure that sensitive items issued to kitchen personnel were properly accounted for (either sold or maintained in inventory)?	N/A
Were variances investigated and results documented?	

NOTE: Includes beverages such as beer, wine, and sodas sold through food service operations.



E - SALES ACCOUNTABILITY TESTS FOR OTHER RESALE OPERATIONS

NO

1. Were sales accountability tests conducted in accordance with guidance in AR 215-1, App G?
2. Were inventories performed in accordance with guidance in AR 215-1, App G and DOD 7000.14-R, Volume 13, August 1994?

Did the activity manager or designee conduct or supervise month-end physical inventories?

Was the DA Form 1759 (Property/Merchandise Inventory) prepared in the same sequence in which the merchandise was stored or arranged for display?

If stock record cards (DA Form 1991) were maintained was the DA Form 1759 prepared by the organization maintaining the stock record cards?

If automated inventory records were maintained, did the central accounting office prepare the inventory listing?

If inventory records were not maintained, was the DA Form 1759 prepared by the activity manager before the physical count was taken?

Were cutoff dates for sales, issues, returns, adjustments, and transfers between departments established so that inventory lists would accurately reflect all items of inventory?

Were all items accurately counted?

Were item counts recorded in ink on the DA Form 1759?

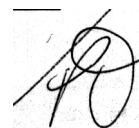
If some items inventoried were not listed on the DA Form 1759, were the items subsequently added?

Did at least two persons perform the inventory counts (one to count and one to record?)

If corrections were made to the recorded counts, were the incorrect figures lined out, the correct figures inserted, and the corrections initialed by at least two people?

Were inventory counts reconciled to stock record cards, and were differences reconciled?

YES



- NO
- Were stock record cards prepared for items not originally listed on DA Form 1759?
- Were central accounting offices and activity managers given the results of the inventories?
3. Were eYespected sales calculations properly and accurately performed? YES
- Were quantities of inventoried items (by line item) for both the beginning and ending inventories accurately listed on the sales accountability test sheets?
- In case of manual computations, were the calculations validated, in cases of numerous computations, did the activity manager spot check to ensure that the eYespected sales were accurately computed? YES
- Were accurate retail prices used to determine eYespected sales revenue?
4. Were actual sales figures reliable?
- Were operations adequately monitored to ensure that receipts were issued for all sales? YES
- Were operations adequately monitored to ensure that sales were recorded and the cash register clerks recorded receipts at the time of sale?
- Were separate cash register keys used to identify sales by categories?
- Did the amount of actual sales recorded on the sales accountability test sheets accurately reflect the documented sales receipts?
5. Were eYespected sales compared to actual sales, and were significant variances investigated and documented?
6. Were the sales accountability test sheets signed by the person verifying the results?
7. Do managers review results of the sales accountability tests and take action, as required, based on the results? YES

